

WATTS & LAMBERT, Inc.

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Lys-all Flat
Category: Interior Flat Wall Paint
Color: White
Number:
Quality: Second

Formula	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 57.7%				
Titanium Dioxide	511	11.28	.0587 per lb.	18.26
Titanium Pigment	57	1.81	.0561 " "	3.20
Lithopone	342	10.60	.0433 " "	14.81
Silica	58	1.98	.0282 " "	1.07
Vehicles: 42.3%				
Varnish	548.2	77.83	.35 per gal.	27.17

Calculated Yield	1298.2	103.1	64.51
Manufacturing Loss 3%		3.1	
Actual Yield		100	

Cost Analysis

Material Cost per Gallon or Pound (Total Cost divided by actual yield)	\$.65
Direct Labor Cost Per Gallon, or Pound	.01
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	.73
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	\$.96

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PRICES

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Highest Net Price which was charged or would have been charged in March, 1942, to each of the following buyers or transferees:

(a) To a Company owned or controlled outlet	* \$ 1.48
(b) To an Independent Wholesaler	* 1.48
(c) By Company owned or controlled outlet to Retail Customer	2.65
(d) To an Independent Retailer (dealer)	1
(e) To Other (Specify)	

* Zone I, freight prepaid, subject to cash discount of 2%
I Sold through wholesaler

N 4820